Claims

1. A polarizing plate provided with optical compensation layers comprising a polarizer, a first optical compensation layer, a second optical compensation layer, and a third optical compensation layer in the stated order, wherein:

the first optical compensation layer contains a resin having an absolute value of photoelastic coefficient of  $2 \times 10^{-11}$  m<sup>2</sup>/N or less, and has a relationship of nx > ny = nz and an in-plane retardation Re<sub>1</sub> of 200 to 300 nm;

the second optical compensation layer contains a resin having an absolute value of photoelastic coefficient of  $2 \times 10^{-11}$  m<sup>2</sup>/N or less, and has a relationship of nx > ny = nz and an in-plane retardation Re<sub>2</sub> of 90 to 160 nm;

the third optical compensation layer has a relationship of nx = ny > nz, an in-plane retardation  $Re_3$  of 0 to 20 nm, and a thickness direction retardation  $Rth_3$  of 30 to 300 nm;

an absorption axis of the polarizer and a slow axis of the first optical compensation layer form an angle of 10° to 30°;

the absorption axis of the polarizer and a slow axis of the second optical compensation layer form an angle of 70° to 95°; and

the absorption axis of the polarizer and a slow axis of the third optical compensation layer form an angle of 70° to 95°.

- 2. A polarizing plate provided with optical compensation layers according to claim 1, wherein the third optical compensation layer has a thickness of 1 to 50  $\mu m$ .
- 3. A polarizing plate provided with optical compensation layers according to claim 1 or 2, wherein the third optical compensation layer is formed of a cholesteric alignment fixed layer having a selective reflection wavelength region of 350 nm or less.
- 4. A polarizing plate provided with optical compensation layers according to claim 1 or 2, wherein the third optical compensation layer includes a layer formed of a film having a relationship of nx = ny > nz and containing a resin having an absolute value of photoelastic coefficient of  $2 \times 10^{-11}$  m<sup>2</sup>/N or less and a cholesteric alignment fixed layer having a selective reflection wavelength region of 350 nm or less.
- 5. Aliquid crystal panel comprising the polarizing plate provided with optical compensation layers according to any one of claims 1 to 4, and a liquid crystal cell.
- 6. A liquid crystal panel according to claim 5, wherein the liquid crystal cell is of reflective or semi-transmissive VA mode.

- 7. A liquid crystal display apparatus comprising the liquid crystal panel according to claim 5 or 6.
- 8. An image display apparatus comprising the polarizing plate provided with optical compensation layers according to any one of claims 1 to 4.